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## **OLR Bill Analysis**

### **sHB 6452**

#### ***AN ACT CONCERNING THE REQUIREMENT FOR ELECTRONIC FILING OF QUARTERLY UNEMPLOYMENT TAX RETURNS.***

#### **SUMMARY:**

Beginning with the first calendar quarter of 2014, this bill requires all employers subject to the state's unemployment law, or their reporting agents, to submit their quarterly wage reports to the Department of Labor (DOL) on magnetic tape, diskette, or other electronic means prescribed by the department. It also requires all employers, or their agents, that directly reimburse the unemployment system for benefits paid to former employees (e.g. state and local governments) to pay electronically. Under current law, both requirements apply only to employers with 250 or more employees, although employers are exempt from the electronic reporting requirement if they can show that they are technologically incapable of meeting it.

The bill allows employers, or their agents, to request a waiver from the electronic reporting and electronic reimbursement requirements. It requires them to submit a written request for a waiver on a DOL-prescribed form at least 30 days before the wage report or reimbursement payment is due. The labor commissioner must grant the request if, based on the information submitted by the employer or agent, she finds that the requirement would cause an undue hardship. The commissioner must promptly notify the employer or agent of her decision, which cannot be further reviewed or appealed. If granted, a waiver is good for one year.

EFFECTIVE DATE: January 1, 2014

#### **BACKGROUND**

##### ***Related Bill***

HB 6450, favorably reported by the Labor and Public Employees Committee, establishes a \$50 fee for employers that fail to submit their required quarterly wage reports under a proper state unemployment compensation registration number.

**COMMITTEE ACTION**

Labor and Public Employees Committee

Joint Favorable Substitute

Yea 10 Nay 1 (03/07/2013)